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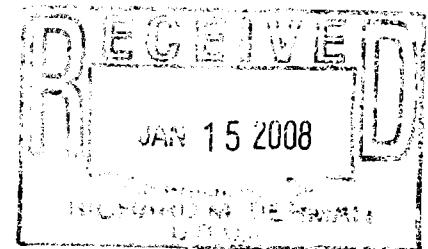
**MEMO ENDORSED**

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January 15, 2008



BY HAND

The Honorable Richard M. Berman  
United States District Court  
Southern District of New York  
500 Pearl Street, Room 650  
New York, New York 10007-1312

Re: Great American Insurance Co. v.  
Martin L. Solomon, et al.  
07-CV-6498 (SD.N.Y.) (RMB)  
Our File No.: 096 1/17/08

Extensions Granted.

SO ORDERED   
Richard M. Berman, U.S.D.J.

Dear Judge Berman:

We represent Kingsway Financial Services, Inc. and American Country Holdings, Inc. (the "Kingsway defendant") in the above-referenced action.

We ask the Court to grant the Kingsway defendants a short extension of time from January 28, 2008 to February 15, 2008 to respond to plaintiff Great American Insurance Company's Motion to Dismiss the Kingsway defendants' Counter-Claims; and a short extension of time to Great American to serve its Reply from February 4, 2008 to February 29, 2008 in the above-referenced impleader action.

Plaintiff has consented to our request.

Thank you for your courtesy.

Respectfully,

  
Sue C. Jacobs

**GOODMAN & JACOBS LLP**

Hon. Richard M. Berman  
January 15, 2008  
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So Ordered:

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Richard M. Berman, U.S.D.J.

cc: Honorable Judge Henry Pitman - By Hand  
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Southern District of New York  
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